

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**WEDNESDAY, THE 8TH DAY OF JULY 2015/17TH ASHADHA, 1937**

**WP(C).No. 20629 of 2015 (C)**  
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**PETITIONER :**  
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**M/S. OFFSHORE INFRASTRUCTURES LTD.,  
SREEHARI, MPRA 12, EROOR WEST.P.O.,THRIPUNITHURA,  
REPRESENTED BY IT'S ACCOUNTANT MR.SREEJITH MENON.**

**BY ADV. SMT.K.LATHA**

**RESPONDENT(S):**  
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- 1. THE STATE OF KERALA,  
REPRESENTED BY CHIEF SECRETARY,  
SECRETARIATE, THIRUVANANTHAPURAM-695 001**
- 2. THE ENQUIRY OFFICER, OFFICE OF THE DEPUTY COMMISSIONER  
(INTELLIGENCE), ERNAKULAM-682 032**
- 3. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,  
ERNAKULAM-682 018**
- 4. THE BANK MANAGER,  
INDUSTRIAL DEVELOPMENT BANK OF INDIA (IDBI BANK),  
ERNAKULAM, COCHIN-682 036**

**R1 TO R3 BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 08-07-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**WP(C).NO.20629/2015**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

- P1 COPY OF THE BANK GUARANTEE FOR RS.11,96,250/- ISSUED BY THE FOURTH RESPONDENT BANK DATED 25/3/2014.**
- P2 COPY OF THE PENALTY ORDER NO.E.O/O.R 92/2015-15(2013-14) DATED 23/5/2015 ISSUED BY THE SECOND RESPONDENT (ENQUIRY OFFICER, OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE) ERNAKULAM)**
- P3 COPY OF THE REGISTRATION CERTIFICATE OF THE PETITIONER ALONG WITH ONLINE REGISTRATION DETAILS.**

**RESPONDENT'S EXHIBITS: NIL**

**/TRUE COPY/**

**P.A.TO JUDGE**

**sts**

**A. MUHAMED MUSTAQUE, J.**

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**W.P.(C). No. 20629 of 2015**  
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**Dated this the 8<sup>th</sup> day of July, 2015**

**J U D G M E N T**

Petitioner is a registered dealer. Petitioner apprehending invocation of Bank Guarantee on conclusion of penalty proceedings, has approached this Court. According to the petitioner, penalty proceedings have been completed and order has not been served on them.

2. The petitioner submits that, there is correction of their address and it had already been done through online process.

3. Considering the facts and circumstances, the following directions are issued:

- (i) The petitioner shall appear before the 2<sup>nd</sup> respondent on 15.07.2015 at 11.00 a.m.
- (ii) The 2<sup>nd</sup> respondent shall serve a copy of the order on the petitioner.
- (iii) To work out alternate remedy, the invocation of the Bank Guarantee, if the same is not already invoked, shall be deferred for a period of two months.

(iv) If Bank Guarantee expires during currency of the above period, the petitioner shall also renew the same and report before the 2<sup>nd</sup> respondent.

The writ petition is disposed of.

Sd/-

**A. MUHAMED MUSTAQUE, JUDGE.**

Pn